

1 I'm assuming they -- they do it properly, and it's
2 commensurate with the -- with the projects.

3 Q. But you -- you've told us there may be things
4 like phone calls that don't get recorded and don't get
5 inputted into the system?

6 A. I'm saying I may not have put time in. I
7 don't -- I can't speak on behalf of my colleagues. But,
8 as I mentioned, since we record it in terms of a quarter
9 hour, if I had a five-minute phone call, I just may not
10 charge the time, or I may forget to charge, you know,
11 that time for the engagement.

12 Q. Okay.

13 MR. GRILL: Let's have this marked. I'm not
14 sure what I'm up to at this point.

15 THE COURT REPORTER: 38.

16 MR. GRILL: That'll be 38.

17 (Photocopy of Document was marked Gampel Exhibit
18 No. 38 for identification and is attached hereto.)

19 Q. (By Mr. Grill) Take a look, if you will,
20 Mr. Gampel, at Exhibit 38. Do you recognize the
21 document? There may be some handwriting on it which you
22 can ignore unless you recognize it.

23 A. I do.

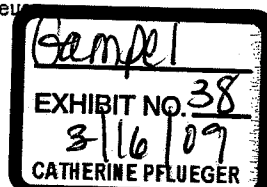
24 Q. And what is the document?

25 A. This document is a summation of time charges for

FEES

Date	Timekeeper	Hours	Fees	Narrative
05/29/08	Gampel, Peter	3.50	1,137.50	planning/ doc review
05/30/08	Martin, Lawrence	0.50	70.00	Created AWP database.
05/30/08	Ravalo, Arlene	0.25	52.50	Discussion w/ L. Martin.
06/02/08	Gampel, Peter	2.50	812.50	discussions, prelim. doc review
06/02/08	Gillhaus, Steven	0.25	43.75	Phone conversation with Arlene Ravalo and Larry Martin regarding the project.
06/02/08	Martin, Lawrence	4.00	560.00	Began to go through documents we've received and compile listing. Additionally, set up AWP and began putting relevant information into it.
06/02/08	Ravalo, Arlene	0.50	105.00	Discussion w/ L. Martin and S. Gillhaus re: engagement planning.
06/03/08	Gillhaus, Steven	1.25	218.75	Review data received from client in FTP site and AWP file.
06/03/08	Martin, Lawrence	8.00	1,120.00	Going through files and determining what we have and what we still need. Also, beginning to populate models
06/04/08	Gillhaus, Steven	0.50	87.50	Phone conversation with Peter Gampel regarding contacting the client, conversations with Arlene Ravalo regarding scheduling, and review of data received.
06/04/08	Martin, Lawrence	8.00	1,120.00	Populate models
06/04/08	Ravalo, Arlene	0.50	105.00	Discussions w/ L. Martin re: status update.
06/05/08	Heuer, Christian	1.00	205.00	document review; internal discussions
06/05/08	Martin, Lawrence	7.00	980.00	Model input
06/06/08	Martin, Lawrence	8.00	1,120.00	Working with models.
06/06/08	Ravalo, Arlene	0.75	157.50	Discussion w/ L. Martin - general questions re: work in progress, etc.
06/09/08	Heuer, Christian	0.25	51.25	internal call
06/09/08	Martin, Lawrence	8.00	1,120.00	Model work and including adjustments to arrive at AdjNAV and Capitalized income.
06/10/08	Gampel, Peter	1.25	406.25	Internal meeting, etc.
06/10/08	Heuer, Christian	3.00	615.00	model inputs
06/10/08	Martin, Lawrence	1.00	140.00	model inputs
06/10/08	Martin, Lawrence	8.00	1,120.00	Finishing model work and writing report.
06/11/08	Gampel, Peter	2.75	893.75	prep'n for conference call; document review
06/11/08	Heuer, Christian	2.00	410.00	document review; internal discussions
06/11/08	Kotzen, Richard	0.75	285.00	Prepare for conference call on thursday
06/11/08	Martin, Lawrence	8.00	1,120.00	Models and report
06/12/08	Gampel, Peter	2.25	731.25	conference call w/ A. Crews; D. Hamel; M. McKay and Crowe personnel
06/12/08	Heuer, Christian	2.00	410.00	conference call
06/12/08	Kotzen, Richard	2.25	855.00	Initial conference call on documents with Crews Hamel Mccay
06/12/08	Martin, Lawrence	2.50	350.00	Conference call with Andy Crews, Dave Hamel, Peter Gampel, Rick Kotzen, etc. Discussed status of information received.
06/12/08	Martin, Lawrence	2.50	350.00	Report writing and summarizing meeting today.
06/16/08	Martin, Lawrence	3.50	490.00	Economic and industry research
06/17/08	Martin, Lawrence	7.50	1,050.00	Economic and industry research. Detailed valuation report writing.
06/18/08	Martin, Lawrence	7.00	980.00	Report writing for AutoFair and addition of summary page for models. Additionally, economic, industry, and market research to accompany report.
06/19/08	Gampel, Peter	0.50	162.50	calls w/ A. Crews and staff
06/19/08	Martin, Lawrence	7.00	980.00	Continued to write the report. Further, went through and updated our request list.
06/20/08	Martin, Lawrence	6.00	840.00	Continue to write report
06/23/08	Gampel, Peter	0.25	81.25	call w. wick
06/23/08	Heuer, Christian	1.00	205.00	internal discussions
06/23/08	Martin, Lawrence	0.50	70.00	Discussions with manager regarding model use and email drafted for additional requests
06/26/08	Gampel, Peter	0.50	162.50	call w/ C. Heuer

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06/26/08	Gampel, Peter	0.75	243.75	call w/ Robert Dell'Osa, esq. re affidavit and gathering info
06/26/08	Gampel, Peter	2.75	893.75	prep for meeting
06/26/08	Heuer, Christian	1.00	205.00	prep for call
06/26/08	Kotzen, Richard	1.50	570.00	Conf call on entities
06/26/08	Martin, Lawrence	4.50	630.00	Preparation for the conference call tomorrow. Printing up material for review during call. Reading news articles and company financials. Further cleaning up models.
06/26/08	Ravalo, Arlene	1.00	210.00	Research standards related to independence.
06/27/08	Gampel, Peter	0.75	243.75	various call w/ C. Heuer and Robert Dell'Osa
06/27/08	Gampel, Peter	1.50	487.50	client call w staff
06/27/08	Heuer, Christian	2.50	512.50	analysis and internal call
06/27/08	Martin, Lawrence	0.50	70.00	Updating model and updating report per discussions with managers
06/27/08	Martin, Lawrence	6.00	840.00	Phone conversation with client. Discussion with Christian and typing notes from conversation.
06/28/08	Gampel, Peter	0.50	162.50	re signed declaration
06/30/08	Martin, Lawrence	6.50	910.00	Report modifications per discussion with Christian Heuer. Also, adjusted Collision Center model per aforementioned discussion.
07/01/08	Gampel, Peter	1.50	487.50	meeting re prelim schedules/modelling
07/01/08	Heuer, Christian	2.00	410.00	call with Peter/Larry to review model
07/01/08	Martin, Lawrence	4.00	560.00	Phone conversation with Peter Gampel and Christian Heuer, regarding models and relevant issues. Working on models making adjustments per conversation
07/02/08	Martin, Lawrence	1.00	140.00	Making adjustments to models based on discussion with PG and CH
07/03/08	Gampel, Peter	3.75	1,218.75	Re meeting, calls, doc review
07/03/08	Kotzen, Richard	0.25	95.00	Mark Schol meeting
07/03/08	Martin, Lawrence	6.00	840.00	Adjusting models to reflect changes discussed with PG and CH. Phone conversations with CH regarding additional items to perform.
07/07/08	Gampel, Peter	1.00	325.00	call, int disc. doc review
07/07/08	Gampel, Peter	2.00	650.00	legal docs, etc.
07/07/08	Martin, Lawrence	5.50	770.00	Working on models and making adjustments for February balances. Reviewing legal documents and making copies.
07/08/08	Gampel, Peter	2.00	650.00	schedule review
07/08/08	Martin, Lawrence	1.00	140.00	Putting together a package for Friday's meeting. Printing out materials, looking through client requests to determine what/if any summaries of financial data we've received.
07/08/08	Martin, Lawrence	2.00	280.00	Putting together a rent analysis for the rent expense incurred by the individual entities and the fnv of the property appraisals obtained.
07/08/08	Martin, Lawrence	2.50	350.00	Completing the changes on the models. Looking up industry data for the Collision Center, etc.
07/09/08	Gampel, Peter	2.50	812.50	schedule review/document review
07/09/08	Kotzen, Richard	5.25	1,995.00	Meeting with Mark Schols in Fla
07/10/08	Gampel, Peter	3.50	1,137.50	schedule review/document review
07/10/08	Heuer, Christian	2.00	410.00	prep for conference
07/10/08	Martin, Lawrence	1.00	140.00	Preparation for Friday's meeting.
07/11/08	Gampel, Peter	0.50	162.50	meeting w/ R. Kotzen
07/11/08	Gampel, Peter	5.25	1,706.25	meeting w/ H. Kinser, M Sholes; and staff
07/11/08	Heuer, Christian	2.00	410.00	conference call/internal discussions
07/11/08	Heuer, Christian	4.00	820.00	conference call/internal discussions
07/11/08	Martin, Lawrence	8.00	1,120.00	5.5 hours spent in client interview. 2.5 hours spent drafting notes from interview, etc.
07/14/08	Gampel, Peter	0.50	162.50	call w/ r. kotzen
07/14/08	Gampel, Peter	1.50	487.50	call w/ client;
07/14/08	Gampel, Peter	2.50	812.50	document review; internal discussions
07/14/08	Heuer, Christian	0.50	102.50	internal call
07/14/08	Kotzen, Richard	1.50	570.00	Conference call with Walter Wicke Andy Crews David Hammel and Peter Gampel about issues raised by Andy Shols
07/14/08	Martin, Lawrence	8.50	1,190.00	Reviewing Friday's Meeting notes. Conference call with AutoFair management. Working on models and making adjustments. Modifying the AutoFair report.
07/15/08	Gampel, Peter	5.75	1,868.75	call w/ client and internal discussions, document review
07/15/08	Heuer, Christian	2.50	512.50	report preparation

07/15/08	Heuer, Christian	4.00	820.00	report preparation/client call
07/15/08	Martin, Lawrence	7.00	980.00	Conference with team members. Model modifications. Continue report writing.
07/15/08	Wells, Linda	1.00	74.00	ERI Report - Chairman of Board - to be invoiced at 2 positions @ \$100 each
07/16/08	Gampel, Peter	5.00	1,625.00	doc review; int discuss., etc.
07/16/08	Heuer, Christian	9.00	1,845.00	report preparation
07/16/08	Marosz, Thomas	1.00	270.00	Teleconf re dealership valuation approaches & certain item regarding 5 dealerships
07/16/08	Martin, Lawrence	9.00	1,260.00	Conference call, report modifications and review, model modifications and review.
07/17/08	Gampel, Peter	1.25	406.25	calls w/ A. Crews ; D. hamel and calls to David McArdle and Jamie Justas at cushman wakefield
07/17/08	Gampel, Peter	2.50	812.50	Int disc.; doc review, etc
07/17/08	Heuer, Christian	8.00	1,640.00	report preparation
07/17/08	Martin, Lawrence	7.00	980.00	Report writing, model tweaks, etc.
07/17/08	Wells, Linda	0.25	18.50	ERI Report revision (add 90th percentile) - Chairman of Board
07/17/08	Wilhelm, William	0.50	205.00	Regards marketability discounts and owner and manager salaries and
07/18/08	Gampel, Peter	3.50	1,137.50	internal discussions, client call, analysis
07/18/08	Heuer, Christian	6.00	1,230.00	report preparation
07/18/08	Martin, Lawrence	7.00	980.00	AutoFair Report writing and model tweaking. Phone conversation with PG and CH
07/19/08	Martin, Lawrence	6.00	840.00	Report writing and model modifications based on Friday's conversation with PG and CH.
07/20/08	Gampel, Peter	4.00	1,300.00	report review
07/21/08	Gampel, Peter	7.00	2,275.00	report prep'n; int disc.; calls to client, etc.
07/21/08	Heuer, Christian	3.00	615.00	report preparation
07/21/08	Kotzen, Richard	0.75	285.00	discussion with regarding multiples
07/21/08	Martin, Lawrence	6.50	910.00	Report writing and modifications
07/21/08	Wilhelm, William	0.25	102.50	Internal call
07/22/08	Gampel, Peter	12.00	3,900.00	report writing/editing
07/22/08	Kotzen, Richard	6.50	2,470.00	Review report and schedules and discuss with peter gampel
07/22/08	Ravalo, Arlene	1.00	210.00	Discussions w/ P. Gampel re: Autofair and revisions.
07/22/08	Wilhelm, William	4.00	1,640.00	report review
07/23/08	Castro, Cheri	2.50	250.00	changes to valuation report
07/23/08	Gampel, Peter	7.00	2,275.00	calls to client; report writing, etc.
07/23/08	Kotzen, Richard	0.75	285.00	Calls with Peter Gampel
07/23/08	Martin, Lawrence	2.00	280.00	Model modifications and report.
07/23/08	Martin, Lawrence	4.00	560.00	AutoFair model modifications.
07/23/08	Ravalo, Arlene	4.75	997.50	Forward models to LM for changes; work on revisions and math check to Realty and Used Car models; start reviewing Keller and Autofair 1477 models; reformatting of models, etc.
07/24/08	Castro, Cheri	1.00	100.00	changes to financial report
07/24/08	Gampel, Peter	8.00	2,600.00	report review
07/24/08	Kotzen, Richard	0.75	285.00	Conferece call with Peter Gampel on Valuation
07/24/08	Ravalo, Arlene	1.50	315.00	Revisions to report; incorporate figures; changes per PG; update formatting CV's etc.
07/24/08	Ravalo, Arlene	6.50	1,365.00	Cont. math checks and reviews of models and various revisions; review underlying information, etc.
07/25/08	Gampel, Peter	6.50	2,112.50	Issuance of report, calls, etc.
07/25/08	Kotzen, Richard	0.50	190.00	Call with Peter Gampel
07/25/08	Ravalo, Arlene	0.75	157.50	Preparation of final PDF schedules and report to client.
07/25/08	Ravalo, Arlene	2.00	420.00	Final check on models; revisions and discussions w/ P. Gampel.
07/29/08	Gampel, Peter	3.00	975.00	meetingt w/ L. Martin re report and call w/ Dave Hamel, etc.
07/29/08	Martin, Lawrence	11.50	1,610.00	Addressing client comments regarding report and models.
07/30/08	Gampel, Peter	1.25	406.25	conference call
07/30/08	Gampel, Peter	4.75	1,543.75	report changes; meeting w/ L. Martin
07/30/08	Kotzen, Richard	1.25	475.00	conf call regarding draft
07/30/08	Martin, Lawrence	8.00	1,120.00	Autofair adjustments per client and report modifications.
07/31/08	Gampel, Peter	5.75	1,868.75	report review modifications
07/31/08	Martin, Lawrence	6.00	840.00	Report writing and preparing draft to send to client.

08/04/08	Martin, Lawrence	1.75	245.00	Determining and quantifying adjustments for discussion with both parties.
08/05/08	Gampel, Peter	0.50	162.50	internal discussions
08/05/08	Martin, Lawrence	1.00	140.00	Compiling adjustments worksheet.
08/18/08	Gampel, Peter	2.00	650.00	site visit
08/26/08	Gampel, Peter	0.25	81.25	client call
09/02/08	Gampel, Peter	1.50	487.50	re tax issue
09/02/08	Martin, Lawrence	2.50	350.00	Making corrections to the report based on Dave Hamel's comments. and tax effecting the real estate entity
09/04/08	Kotzen, Richard	0.50	190.00	Call with Walter Wicke and Andy Crews about the incentive mgt fee on sales of dealership showing formula and what occurred on Toyota
09/05/08	Gampel, Peter	0.50	162.50	call w. kotzen, etc
09/05/08	Gampel, Peter	1.25	406.25	call w/ client
09/05/08	Kotzen, Richard	1.25	475.00	Conf Call with AC WW PG RK Regarding valuation issues and incentive mgt formula
09/12/08	Heuer, Christian	1.50	307.50	Discuss management fee under change of control.
09/17/08	Gampel, Peter	2.00	650.00	call w/ Marie McKay and document review
09/18/08	Gampel, Peter	1.00	325.00	re buyout schedules and call w/ Marie McKay
09/19/08	Gampel, Peter	2.50	812.50	Re Alternative calculation
09/22/08	Gampel, Peter	1.50	487.50	letter re alternative calc'n
09/22/08	Martin, Lawrence	1.00	140.00	Dictate letter for Peter regarding review of alternative calculation.
09/22/08	Wilhelm, William	0.25	102.50	Supplemental letter of value
09/23/08	Gampel, Peter	0.50	162.50	letter draft sent to parties
09/23/08	Gampel, Peter	0.50	162.50	calls w/ B. Wilhelm and R. Kotzen
09/23/08	Kotzen, Richard	1.50	570.00	Discuss with Peter Gampel the computation walter wickes questions and reweiv imf computation
09/23/08	Martin, Lawrence	2.50	350.00	Updating report to reflect "Crowe Horwath LLP" name change and re-review prior to completion.
09/23/08	Martin, Lawrence	0.50	70.00	Editing Alternative Calculation Letter, based on Peter's comments, to be sent to client.
09/23/08	Wilhelm, William	0.25	102.50	Peter Gampel regards supplemental letter
09/29/08	Gampel, Peter	2.50	812.50	reconciliation schedule and communications
09/29/08	Martin, Lawrence	0.75	105.00	Editing reconciliation of values between preliminary report and most recent spreadsheet.
10/02/08	Gampel, Peter	1.00	345.00	prep'n for meeting
10/02/08	Gampel, Peter	1.50	517.50	conference call w/ M. Schols, H. Kinser, R. Kotzen
10/02/08	Kotzen, Richard	1.75	735.00	Conference call with Shols and his attorney about the valuation
10/02/08	Martin, Lawrence	1.00	150.00	Helping provide materials for phone call with Schols and his attorney.
10/03/08	Gampel, Peter	0.75	258.75	call w/ D. Hamel
10/07/08	Kotzen, Richard	0.75	315.00	Kotzen and Walter Wicke on Schols Call Last week
10/08/08	Gampel, Peter	3.00	1,035.00	Review of H. Kinser letter; tax issue analyzed; internal disc w/ R. Kotzen and B. Wilhelm
10/08/08	Wilhelm, William	0.50	230.00	Peter regards tax deduct on Realty and other matters/ Rick Kotzen re: form and content of report
10/09/08	Martin, Lawrence	0.50	75.00	converting word document report into pdf format.
10/10/08	Gampel, Peter	4.00	1,380.00	various calls w/ A. Crews; D. Hamel; M. McKay; H. Kinser, report revisions; supp. letter changes.
10/10/08	Martin, Lawrence	2.00	300.00	Editing schedules to remove tax affect on real estate valuation. Then adding it back for the NH transfer portion. Putting schedules into pdf format.
10/13/08	Gampel, Peter	4.00	1,380.00	Report finalization; supp. letter changes, etc.
10/13/08	Martin, Lawrence	2.00	300.00	Editing letter with table for calculation. discussion and review
10/14/08	Gampel, Peter	1.00	345.00	Supervisory review
10/14/08	Gampel, Peter	1.75	603.75	int disc.; report finalization; letter modifications
10/14/08	Martin, Lawrence	1.00	150.00	Finalizing report and schedules.
10/20/08	Gampel, Peter	0.50	172.50	report issuances
		520.00	115,753.75	Total Professional Fees
			775.39	Total Expenses
			<u>116,529.14</u>	Total Fees and Expenses